

Hearing Date: November 17, 2011 at 10 a.m. (EST)

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re)	
)	Chapter 11
DPH HOLDINGS CORP., <i>et al.</i>)	
)	Case No. 05-44481 (RDD)
)	Jointly Administered
Reorganized Debtors.)	

**REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES
WITH RESPECT TO PROOF OF ADMINISTRATIVE
EXPENSE CLAIM NUMBERS 18524, 18717 AND 19952**

(ACCURATE THREADED FASTENERS, INC. f/k/a ATF, INC.)

DPH Holdings Corp. and its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), submit this Statement of Disputed Issues With Respect To Proof of Administrative Expense Claim Numbers 18524, 18717 and 19952 (the "Statement of Disputed Issues") filed by Accurate Threaded Fasteners, Inc. f/k/a ATF, Inc. (the "Claimant") and state as follows:

I. BACKGROUND

1. On October 8 and 14, 2005, Delphi Corporation ("Delphi") and certain of its affiliates, former debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions in this Court

for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101–1330, as then amended.

2. On or about July 13, 2009 Claimant filed an administrative expense claim in the amount of \$252,529.50 (“Claim 18524”) which alleged the entitlement to payment for goods supplied to the Debtors from September 22, 2005 through December 8, 2005.

3. On or about July 14, 2009 Claimant filed an administrative expense claim in the amount of \$123,033.67 (“Claim 18717”) which alleged the entitlement to payment for goods supplied to the Debtors after the filing of the voluntary petitions and prior to June 1, 2009.

4. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by the United States Bankruptcy Court for the Southern District of New York pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors.

5. On or about November 5, 2009 Claimant filed an administrative expense claim in the amount of \$65,009.47 (“Claim 19952”) which alleged the entitlement to payment for goods supplied to the Debtors between June 1, 2009 and October 5, 2009.

6. On January 22, 2010, the Reorganized Debtors objected to Claim 18524, Claim 18717 and Claim 19952 (collectively the "Claims") pursuant to the Reorganized Debtors' Forty-Third Omnibus Objection Pursuant To 11 U.S.C. § 503(b) And Fed. R. Bankr. P. 3007 To (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books And Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiently Documented Claims, (G) Pension, Benefit, And OPEB Claims, (H) Workers' Compensation

Claims, And (I) Transferred Workers' Compensation Claims, (II) Modify And Allow Certain Administrative Expense Severance Claims, And (III) Allow Certain Administrative Expense Severance Claims (Docket No. 19356).

7. On February 18, 2010 Claimant filed its Response of Accurate Threaded Fastener's Inc. to the Reorganized Debtors' Forty-Third Omnibus Objection ("Claimant's Response") (Docket No. 19500). In Claimant's Response, Claim No. 18524 was reduced from \$252,529.50 to \$217,184.47, Claim No. 18717 was reduced from \$123,033.62 to \$117,891.27, and Claim No. 19952 was reduced from \$65,009.47 to \$2,873.16.

8. In August, 2010 representatives of Reorganized Debtors and Claimant participated in a conference telephone call to discuss the Claims. Among other things, Claimant agreed to provide Reorganized Debtors with underlying documentation supporting the Claims and Reorganized Debtors committed to research the documentation provided and their own books and records. Claimant and Reorganized Debtors have maintained communications to attempt to resolve the Claims.

9. Reorganized Debtors believe that the current status of the Claims is as set forth in Section II which follows.

II. DISPUTED ISSUES

A. Claim 18524 Should Be Disallowed As A Prepetition Claim

10. Reorganized Debtors believe that Claim 18524 asserts solely pre-petition liabilities by Debtors and that Claimant is not entitled to rely upon 11 U.S.C. §503(b)(9) ("503(b)(9)") to argue for an administrative expense priority since §503(b)(9) did not become effective until after Debtors filed the petitions in this matter. It is Reorganized Debtors' understanding that Claimant has agreed that Claim 18524 should be disallowed.

B. Claim 18717 Should Be Disallowed

11. During its communications with Reorganized Debtors, Claimant first reduced Claim 18717 to \$108,110.24. Then, after the exchange of data and information between Claimant and Reorganized Debtors, Claimant further reduced Claim 18717 to \$21,447. On September 19, 2011 Claimant advised Reorganized Debtors that it considered this claim to be “closed.” :

C. Claim 19952 Should Be Disallowed

12. Claim 19952 was further reduced to \$1,157.95 and then reduced again to \$805.98 as a result of communications between Reorganized Debtors and Claimant. On September 19, 2011 Claimant advised Reorganized Debtors that it considered this claim to be “closed.”

13. On September 20 and 21, 2011 counsel for Reorganized Debtors sent a proposed Joint Stipulation and Agreed Order Between Reorganized Debtors And Accurate Threaded Fasteners, Inc. f/k/a ATF, Inc. Disallowing And Expunging Administrative Expense Claim Numbers 18524, 18717 and 19952 to counsel for Claimant. No response has been received from counsel for Claimant; therefore, it is necessary for Reorganized Debtors to file this Statement of Disputed Issues.

II. DISPUTED ISSUES

14. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (I) Dates For Hearings Regarding Objections To Claims And (II) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order") and the Order Pursuant To 11 U.S.C. §§ 105(a) And 503(b) Authorizing Debtors To Apply Claims

Objection Procedures To Address Contested Administrative Expense Claims (Docket No. 18998) (the "Administrative Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order and the Administrative Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of Claim the Claims; and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claims.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claims in their entirety; and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: Detroit, MI
September 30, 2011

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CERTIFICATE OF SERVICE

I hereby certify that on September 30, 2011, a true and correct copy of Reorganized Debtors Statement of Disputed Issues With Respect To Proof of Administrative Expense Claim Numbers 18524, 19717 and 19952 (Accurate Threaded Fasteners, Inc f/k/a ATF, Inc.) (“the Notice”) was served by facsimile to the following persons at the following addresses and facsimile numbers:

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Dated: Detroit, Michigan
September 30, 2011

/s/ Regina M. Romero
Regina M. Romero